

Exhibit 32

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May 23, 2020

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Re: Application of Benjamin Steinmetz for an order to take discovery from Vale S.A., Vale Americas Inc., Rio Tinto PLC, and Rio Tinto Limited pursuant to 28 U.S.C. § 1782

Ladies and Gentlemen:

I write on behalf of Vale S.A. and Vale Americas Inc. (collectively “Vale”) in response to Mr. Klazen’s email last night requesting that we accept service on Vale’s behalf.

Vale is amenable to a bilateral agreement whereby this firm accepts service on behalf of Vale and Kobre & Kim accepts service on behalf of Benjamin Steinmetz with respect to any proceedings in the Southern District of New York related to or arising from Vale’s and BSGR’s Guinean joint venture. Please let us know if you accept this offer.

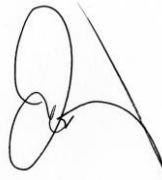
Separately, we reiterate our request made in our letter and email to you yesterday for the production of full and complete copies of all recordings made by Black Cube or any other representative of Mr. Steinmetz of conversations with any present or former Vale employee, officer or director, including without limitation the recordings referenced in paragraphs 21-23 and footnote 1 of the Yanus Declaration, as well as the additional information requested in our letter. It is indisputable that none of these recordings – whether referenced in the Yanus

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Declaration or not – are privileged in any respect. With respect to any recordings and other documents relating to services performed by Black Cube or any other investigator with respect to Vale that are not immediately produced to us, we insist that you (i) preserve all such recordings and other documents in any of Kobre & Kim's, Mr. Steinmetz's, Black Cube's or any representative of Mr. Steinmetz's possession, custody or control and (ii) confirm that you have preserved all such recordings and other documents and advised Mr. Steinmetz, Black Cube and all other representatives of Mr. Steinmetz of their obligation to do so.

Vale reserves all rights.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Jeffrey A. Rosenthal'. The signature is fluid and cursive, with a large initial 'J' and 'R'.

Jeffrey A. Rosenthal